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Counsel to Baker Tilly Beers & Cutler, PLLC

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X		
In re	:	Chapter 11 Case No.
	:	
BEARINGPOINT, INC., et al.,	:	09-10691 (REG)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		
JOHN DeGROOTE SERVICES, LLC,	:	
	:	
Plaintiff	:	
	:	Adv. Pro. No. 10-03847 (REG)
	:	
vs.	:	
Debtors.	:	
	:	
BAKER TILLY BEERS & CUTLER, PLLC	:	
	:	
Defendant.	:	
-----X		

DISCLOSURE STATEMENT

Pursuant to Federal Rule of Civil Procedure 7.1, applicable to this adversary proceeding pursuant to Federal Rule of Bankruptcy Procedure 7007.1, Baker Tilly Beers & Cutler, PLLC (“Beers & Cutler”), successor by merger to Beers & Cutler PLLC, a private nongovernmental party, through counsel, certifies that it has no stock because it is a

professional limited liability company. Beers & Cutler further certifies that it is 100% directly owned by Baker Tilly Virchow Krause, LLP.

Dated: November 8, 2010

PILLSBURY WINTHROP SHAW PITTMAN, LLP

By: /s/ Patrick J. Potter
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CERTIFICATE OF SERVICE

The undersigned certifies that on November 8, 2010, the foregoing Disclosure Statement was served (i) electronically via CM/ECF on all parties having registered with the Court's ecf program in this case; (ii) by U.S. first-class mail, postage pre-paid, on the party identified below, and (iii) by e-mail to the party identified below.

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/s/ Dania Slim